

Exhibit B

Available documentation obtained from Taxing
Jurisdictions

TAX APPRAISAL DISTRICT
OF BELL COUNTY
P.O. Box 390
Belton, Texas 76513-0390
(254) 939-5841



ORDER DETERMINING PROTEST

Appraisal Review Board for the
Tax Appraisal District
Of Bell County

ERNST & YOUNG LLP

901 E CARY ST
RICHMOND, VA 23219

Case Number: 2009- 2423

Property Description: INVENTORY, FURN/FIXTURES, EQUIPMENT, COMPUTER ELECTRONIC PRODUCTS

Account Number: 404991

Dear Property Owner:

On 07/13/2009, the Appraisal Review Board of Bell County, Texas, heard the protest of
ERNST & YOUNG LLP
concerning the appraisal records for tax year 2009

The taxpayer and chief appraiser appeared. A summary of the chief appraiser's testimony, a list of witnesses and a list of evidence submitted appear as part of the record of this case.

The taxpayer's notice of appeal was filed in time. The Appraisal Review Board found that it had jurisdiction over the case. The Appraisal Review Board delivered written notice of the hearing in the manner required by law.

Having heard the evidence and arguments from both sides, the Appraisal Review Board with a quorum present determined that the Chief Appraiser shall make no change to the appraisal records concerning this property.

Signed on 07/13/2009

Sign here →


Chairman, Appraisal Review Board

THE APPRAISAL REVIEW BOARD HAS MADE A FINAL DECISION ON YOUR PROTEST

You have a right to appeal this order to the district court. As an alternative to filing an appeal to the district court, you may appeal this order through binding arbitration if your protest concerned the appraised or market value of real property and

- (1) the appraised or market value, as applicable, of the property as determined by the order is \$1 million or less; and
- (2) the appeal does not involve any matter in dispute other than the determination of the appraised or market value of the property.

If you want to appeal the ARB order to district court, you should consult an attorney. Within 45 days of the date that you receive this notice, you must either file a petition with the district court or you must file a request for binding arbitration with the appraisal district for which this order is issued. If you appeal to district court, you must pay the amount of taxes not in dispute or the total amount of taxes due on the property under this order, whichever is less, before taxes for the year become delinquent. If you seek binding arbitration, you must pay the amount of taxes not in dispute under this order before taxes for the year become delinquent.

APPRAISAL REVIEW BOARD
FOR THE

DENTON CENTRAL APPRAISAL DISTRICT
P O BOX 2816
3911 MORSE STREET
DENTON, TX 76208

2009 NOTICE OF FINAL ORDER

ERNST & YOUNG
ONES JAMES CARTER STE 1000
901 EAST CARY ST
RICHMOND, VA 23219

CASE NO.: 44512
PROPERTY ID: 915488
PERSONAL PROPERTY - APPLIANCE STORE LOCATION: 715 HEBRON PKY, LEWISVILLE

THE APPRAISAL REVIEW BOARD HAS MADE A FINAL DECISION ON YOUR PROTEST. A COPY OF THE ORDER DETERMINING THE PROTEST IS DISPLAYED BELOW.

YOU HAVE A RIGHT TO APPEAL THIS ORDER TO DISTRICT COURT OR REQUEST BINDING ARBITRATION (SEE ENCLOSED INSTRUCTIONS). IF YOU APPEAL TO DISTRICT COURT, YOU SHOULD CONSULT AN ATTORNEY IMMEDIATELY. YOU MUST FILE A PETITION WITH THE DISTRICT COURT WITHIN 60 DAYS OF THE DATE YOU RECEIVE THIS NOTICE. REQUEST FOR BINDING ARBITRATION MUST BE FILED WITHIN 45 DAYS OF THE DATE YOU RECEIVE THIS NOTICE. IF YOU DO APPEAL AND YOUR CASE IS PENDING, YOU MUST PAY THE AMOUNT OF TAXES NOT IN DISPUTE OR THE AMOUNT OF TAXES DUE ON THE PROPERTY UNDER THE ARB ORDER, WHICHEVER IS LOWER, TO EACH TAXING UNIT BEFORE TAXES FOR THE YEAR BECOME DELINQUENT.

ORDER DETERMINING PROTEST

This notice protesting the action of the Denton Central Appraisal District set forth therein, being timely filed, was presented for a hearing before the Appraisal Review Board on August 19, 2009

The notice was timely filed and the ARB had jurisdiction over the case. The board timely delivered written notice of the hearing date, time and place to the protesting property owner. The property owner and the Chief Appraiser were given the opportunity to testify, present evidence and present testimony. After reviewing the Notice of Protest and after hearing the testimony and evidence presented, the board has determined with quorum present that the appraisal records are incorrect.

It is therefore ORDERED that the Chief Appraiser of the Denton Central Appraisal District correct the appraisal records in the following manner to conform the records to the requirements of law:

New Market Value : \$ 1,673,492

Total Assessed : \$ 1,673,492

Respectfully,

LINDA F. FRANKLIN, SECRETARY
APPRAISAL REVIEW BOARD

APPRAISAL REVIEW BOARD
FOR THE

DENTON CENTRAL APPRAISAL DISTRICT
P O BOX 2816
3911 MORSE STREET
DENTON, TX 76208

2009 NOTICE OF FINAL ORDER

CIRCUIT CITY STORES, INC #4502
PO BOX 42304-TAX DEPT
RICHMOND, VA 23242-2304

CASE NO.: 44512
PROPERTY ID: 915488
PERSONAL PROPERTY - APPLIANCE STORE LOCATION: 715 HEBRON PKY, LEWISVILLE

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Respectfully,


LINDA F. FRANKLIN, SECRETARY
APPRAISAL REVIEW BOARD

Comptroller of Public
Accounts YORK

50-216
(Rev. 2-00/4)

NOTICE OF PROTEST HEARING

FOR TAX YEAR 2009

Date: 08/13/09

Appraisal Review Board for McLennan County Appraisal District

Location:
315 South 26th Street • Waco, TX 76710

Mail Address:
PO Box 2297 • Waco, TX 76703-2297

Case Number: 2009-7169

Prop ID: 306870

Geo: 48C129005

Legal Desc: MERCH INV, SUPPLIES, FURN. FIX &
EQUIP.,

Situs: 4905 W WACO DR , TX

Owner: CIRCUIT CITY STORES INC

DBA: CIRCUIT CITY STORES INC

ERNST & YOUNG LLP (390770)
ONE JAMES CENTER
SUITE 1000
901 EAST CARY STREET
RICHMOND, VA 23219

RECEIVED

AUG 28 2009

Dear Property Owner or Tax Agent:

You filed a notice of protest on the above referenced account and we have scheduled a hearing for you. The date, time, and place of your hearing are as follows:

DATE: August 31, 2009

TIME: 9:00 AM

PLACE: McLennan County Appraisal District Office, 315 South 26th Street, Waco, Texas

This particular hearing will consider the issues you raised concerning:

Appraised or Market Value Protest

If you have not designated a tax agent to represent you at your protest hearing, you are entitled to have your protest hearing postponed one time to a date not less than five (5) days or more than 30 days from the date above, unless, you the Chief Appraiser and the Appraisal Review Board (ARB) agree to a different date. If you or your agent show reasonable cause or the Chief Appraiser consents, you may receive one or more postponements of the hearing dates. You may request a postponement in writing, including by facsimile transmission or e-mail, by telephone or in person to the full ARB, or panel of the ARB or Chairperson of the ARB.

If you have requested that this property be divided (split-out) into one or more new accounts or combined with an existing account, please bring copies of relevant deeds, contracts, or plats to the hearing.

***BE ON TIME FOR YOUR HEARING.** Hearings are scheduled at specific times and your protest may be dismissed if you fail to appear. Registration for hearings will begin FIFTEEN MINUTES PRIOR to the hearing time. The ARB will conduct hearings until all persons scheduled for the session are heard. Most hearings are completed in about 15 minutes. If the Board determines that additional time is required, they may choose to extend the hearing, which may cause other scheduled hearings to be delayed. Expect that hearing delays can and do often occur. Be prepared to wait.

If you do not want to attend the hearing, the law allows you to submit your evidence in the form of a sworn affidavit. The affidavit must state that you swear or affirm that the information it contains is true and correct, and you must execute it before a Notary Public or other public official who is authorized to administer oaths. If you decide to submit an affidavit, please be sure it identifies you as the property owner and your mailing address, it includes: the Case Number, Property ID Number and Property Description shown above, and that it shows the date and time of the hearing. **FOR AN AFFIDAVIT TO BE CONSIDERED, WE MUST RECEIVE IT AT THE HEARING LOCATION SHOWN ABOVE, 48 HOURS PRIOR TO THE TIME OF YOUR HEARING.** An affidavit is enclosed for your use.

You may also have a representative or agent appear for you. This person must have written authorization to represent you. The authorization form must be approved by the appraisal district and be signed by you.

For your hearing, you should bring written evidence and/or documentation of value to support your protest. The provided information will be scanned into your account prior to your hearing. You may request *in writing* that the appraisal district furnish you with schedules and data used to appraise your property as well as any evidence the chief appraiser will present at your protest hearing. The appraisal district will charge for any copies. If you have further questions, you may call 254-752-9864.

***Please Note:** Failure to appear at your hearing either in person, by sending a sworn affidavit containing evidence to support your protest, or by authorized representative may jeopardize your right to appeal the appraisal review board's decision to district court.

07/13/2009 10:00 7043354237

ERNST & YOUNG

PAGE 02/02
001/001

Phone: (432) 689-4991

MIDLAND CENTRAL APPRAISAL DISTRICT

Fax: (432) 689-7185

Rashali

VALUE CHANGE FORM 2008

866-415-3586

INCREASE ☐

NOTICE REQUIRED ☐

DECREASE ☒

AGENT NUMBER

AGENT NAME

CERTIFIED ☐

PROPERTY DESCRIPTION

NAME: CIRCUIT CITY #3229
ADDRESS TAX DEPT

PCL NO: P000021055
GEO NO: 0
USE CODE: 5734A

P.O. BOX 6895

GLEN ALLEN VA 23060-6895

LOCATION: 4110 W LOOP 00250 N

LEGAL DESCRIPTION: INVENTORY FURNITURE & FIXTURES, MACHINERY & EQUIPMENT, SUPPLIES

VALUE RECOMMENDATIONS

ISSUE OF APPEAL CORRECT PER PROTEST NUMBERS ORIGINAL RENDITION NIN ERROR

PERSONAL PROPERTY

NOTIFIED VALUE: 1813940

RECOMMENDED VALUE: 1084980

TOTAL VALUE 1813940

TOTAL VALUE 1084980

SIGNATURE: Ker Blund

APPROVAL: _____

APPRAISER: Ker Blund

DATE: 7/14/2009

SIGNATURE: Charles A. Long

DATE: 7/14/09

TAXPAYER/AGENT: Please send return

RESIDENCE/BUS. PHONE: 704-331-2004

FAX NO.: _____

S.B. 853 AMENDS SEC. 1.111(8). IF THE PROPERTY OWNER OR HIS AGENT REACHES AN AGREEMENT WITH THE CHIEF APPRAISER, OR HIS REPRESENTATIVE ON SOME ISSUE THAT IS OR COULD BE THE SUBJECT OF A PROTEST OR CORRECTION MOTION, THEIR AGREEMENT IS FINAL.

GET 5/17 7-14-09

7-28
2:43pm

FROM :

FAX NO. :3256721628

Sep. 21 2009 04:27PM P2

APPRAISAL REVIEW BOARD OF TAYLOR COUNTY



ROYCE L. MANNING, Chairman
TONY CONDER, Vice-Chairman
JAMES M HOUSTON, Secretary

CARL DEAN TAGGART
DALE E. CARTEE
LUPE SOLIS, Coordinator

09/21/09

CIRCUIT CITY STORES INC # 3212
ATTN TAX DEPARTMENT
PO BOX 42304
RICHMOND, VA 23242-2304

NOTICE OF ISSUANCE OF ORDER

Re: Cause No: 2058 Acct No: 100913 Situs: 4351 RIDGEMONT DR ,

The Appraisal Review Board has issued an order on your Protest on the above described property.

YOU HAVE THE RIGHT TO APPEAL THIS ORDER TO THE DISTRICT COURT. IF YOU WANT TO APPEAL, YOU SHOULD CONTACT AN ATTORNEY IMMEDIATELY. YOU SHOULD KEEP A COPY OF YOUR NOTICE, AND EITHER MAIL THE NOTICE BY CERTIFIED MAIL OR DELIVER IT BY HAND AND HAVE YOUR COPY DATE STAMPED.

ADDITIONALLY, YOU MUST FILE A PETITION WITH THE DISTRICT COURT WITHIN 60 DAYS OF THE DATE YOU RECEIVE THIS NOTICE. IF YOU DO APPEAL AND YOUR CASE IS PENDING, YOU MUST PAY THE AMOUNT OF TAXES DUE ON THE PORTION OF THE TAXABLE VALUE OF PROPERTY THAT IS NOT IN DISPUTE FOR ALL TAXING UNITS, BEFORE TAXES FOR THE YEAR BECOME DELINQUENT.

YOU MAY CHOOSE MANDATORY ARBITRATION AS AN ALTERNATIVE TO FILING A LAWSUIT IF YOUR VALUE DOES NOT EXCEED \$1,000,000. PROPERTY IN DISPUTE IS REAL PROPERTY, A LAWSUIT HAS NOT BEEN FILLED IN DISTRICT COURT AND APPRAISAL REVIEW BOARD HAS ISSUED A WRITTEN DETERMINATION ON VALUE ONLY – EITHER APPRAISED OR MARKET VALUE. THE FEE FOR MANDATORY ARBITRATION IS \$500 OF WHICH \$450 MAY BE RECOVERED IF YOU PREVAIL IN THE ARBITRATION. ARBITRATION APPLICATION AVAILABLE UPON REQUEST.

Sincerely,

James M. Houston
Appraisal Review Board Secretary

APPRAISAL REVIEW BOARD

CAUSE NO. 2058

FROM :

FAX NO. :3256721628

Sep. 21 2009 04:27PM P3

**APPRAISAL REVIEW BOARD
OF
TAYLOR COUNTY**



**ROYCE L. MANNING, Chairman
TONY CONDER, Vice-Chairman
JAMES M HOUSTON, Secretary**

**CARL DEAN TAGGART
DALE E. CARTEE
LUPE SOLIS, Coordinator**

TAYLOR COUNTY, TEXAS

ORDER DETERMINING PROTEST

The notice of CIRCUIT CITY STORES INC # 3212 protesting the action of the Taylor County Appraisal District set forth therein, being timely filed, was present for hearing on 07/09/2009

The Board timely delivered written notice of the hearing date, time, and place to the protesting property owner. The property owner and Chief Appraiser were given the opportunity to testify, present evidence and present testimony. After reviewing the Notice of Protest and after hearing the testimony and evidence presented, the Board has determined with a quorum present that the protest concerned the following action(s) permitted by Section 41.41(a), Tax Code:

VALUE IS OVER MARKET

It is therefore ORDERED that the:

Protest be denied and the applicable appraisal records not be changed. 2009 value to remain at \$1,403,018.

**APPRAISAL REVIEW BOARD
SECRETARY**

DATE

APPRAISAL REVIEW BOARD
WILLIAMSON CENTRAL APPRAISAL DISTRICT

625 FM 1460, Georgetown, Texas 78626
(512) 930-3787

Si usted necesita ayuda en español, por favor
llame al numero 930-3787; y nuestro personal de
habla hispana se comunicara con usted.

NOTICE OF ISSUANCE OF ORDER

7-9-2009

ERNST & YOUNG LLP
100 N TRYON ST
STE 3800
CHARLOTE, NC 28202

7008 1830 0003 7882 9495

| Quick Ref. | Property ID | Representing | Legal Description | Cause No. |
|------------|----------------------------|--------------------|---|---------------|
| P406305 | P-16-P194-7040- 3752-47 | CIRCUIT CITY #3263 | BUSINESS PERSONAL PROPERTY @ 120 SUNDANCE PKWY #100 | F-219293-2009 |

DEAR TAXPAYER,

THE APPRAISAL REVIEW BOARD HAS MADE A FINAL DECISION ON YOUR PROTEST. A COPY OF THE ORDER DETERMINING THE PROTEST IS ENCLOSED WITH THIS NOTICE. YOU HAVE THE RIGHT TO APPEAL THIS ORDER TO THE DISTRICT COURT. IF YOU WANT TO APPEAL, YOU SHOULD CONSULT AN ATTORNEY IMMEDIATELY.

YOU MUST FILE A PETITION WITH THE DISTRICT COURT WITHIN 45 DAYS OF THE DATE YOU RECEIVE THIS NOTICE. IF YOU DO APPEAL AND YOUR CASE IS PENDING, YOU MUST PAY THE AMOUNT OF TAXES NOT IN DISPUTE OR THE AMOUNT OF TAXES DUE ON THE PROPERTY UNDER THE APPRAISAL REVIEW BOARD ORDER, WHICHEVER IS LOWER, TO EACH TAXING UNIT BEFORE TAXES FOR THE YEAR BECOME DELINQUENT.

Please contact the Williamson Central Appraisal District office if you have any questions concerning this matter.

Sincerely,



Mark Wasserman, Secretary
Williamson Central Appraisal Review Board

APPRAISAL REVIEW BOARD
WILLIAMSON CENTRAL APPRAISAL DISTRICT

625 FM 1460, Georgetown, Texas 78626
(512) 930-3787

ORDER DETERMINING PROTEST

7-9-2009

ERNST & YOUNG LLP
100 N TRYON ST
STE 3800
CHARLOTE, NC 28202

| Quick Ref. | Property ID | Representing | Legal Description | Cause No. |
|------------|------------------------|--------------------|--|---------------|
| P406305 | P-16-P194-7040-3752-47 | CIRCUIT CITY #3263 | BUSINESS PERSONAL PROPERTY @ 120 SUNDANCE PKWY #100 | F-219293-2009 |

| Decision Date | Appellant | Tax Year |
|---------------|-------------------|----------|
| 7/7/2009 | ERNST & YOUNG LLP | 2009 |

DEAR TAXPAYER,

The notice of the above appellant(s) protesting the action of the Williamson Central Appraisal District set forth therein, being timely filed, was presented for hearing on the above date(s).

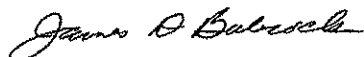
The board delivered written notice of the hearing date, time and place to the protesting property owner. The property owner and chief appraiser were given the opportunity to testify, present evidence and present testimony. After reviewing the Notice of Protest and after hearing the testimony and evidence presented, the board has determined, with a quorum present, that the property was incorrectly appraised.

| Tax Year | Quick Ref. ID | Imp. Value | Total Land Value | Land Ag Market Value | Land Ag Use Value | Total Market Value | Homestead Cap Adj. | Final Assessed |
|----------|---------------|------------|------------------|----------------------|-------------------|--------------------|--------------------|----------------|
| 2009 | P406305 | 0 | 0 | 0 | 0 | 1,452,182 | 0 | 1,452,182 |

It is therefore **ORDERED** that the Chief Appraiser of the Williamson Central Appraisal District revise the appraisal records for the tax year(s) listed above.

It is further **ORDERED** that relief sought in the Notice of Protest for which evidence was not presented by the property owner is dismissed for want of adjudication.

Sincerely,



James D. Babcock, Chairman
Williamson Central Appraisal Review Board

Appraisal Review Board Minutes

Name:

ERNST & YOUNG LLP
100 N TRYON ST
STE 3800
CHARLOTTE, NC 28202

Date of Formal Hearing 07/07/2009

PID: P-16-P194-7040-3752-47

Quick Ref ID: P406305

Panel: (A) B C D

LEGAL:

BUSINESS PERSONAL PROPERTY @ 120 SUNDANCE PKWY #100

District Representative:

Notice Value:

1,484,228

| | | | | | | | | | | | | | | | |
|-----|--|-----|--|-----|--|-----|--|-----|--|-----|---|-----|--|--|--|
| ARL | | CLP | | GKL | | JWG | | LEP | | MSW | | SAM | | | |
| BAM | | CSM | | GTO | | JWH | | LGG | | MPT | | TPS | | | |
| CBC | | DRM | | HDB | | KLS | | LWG | | PGM | ✓ | WJW | | | |
| CJK | | DWD | | JLA | | LAW | | MP | | RAQ | | | | | |

Other:

Represented by: Self ☐ Affidavit ☒ Agent ☐ Agent Name: _____

Type of Protest:

- ☒ Market value too high
 ☐ Exemption not granted
 ☐ Special Evaluation not granted
 ☐ Rollback
☐ Unequal appraisal
☐ Inclusion on roll
☐ 25.25b
☐ 25.25c
☐ 25.25d
☐ 25.25h
☐ Failure to Receive Notice

Other:

Motion 1: change value 1,452,182

Motion 2: _____

Motion 3: _____

Reschedule Comment: _____

Final Value: Land: _____ Improvement: _____ Total: \$1,452,182

| | Members Present: | Motion | | | 2nd | | | Vote | | | | | | | | |
|----------------------|------------------|--------|---|---|-----|---|---|---------|---|---|-----|---|---|---------|---|---|
| | | 1 | 2 | 3 | 1 | 2 | 3 | Abstain | | | For | | | Against | | |
| Babock, James D. | | | | | | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| Bradley, Don | | | | | | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| Brandon, Ronald A. | | | | | | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| Doiron, James | | | | | | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| Jakubowski, Cheryl | ✓ | ✓ | | | | | | 1 | 2 | 3 | ✓ | 2 | 3 | 1 | 2 | 3 |
| Lemon, Tom | | | | | | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| McAlister, Donald L. | | | | | | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| Peddy, Olen | ✓ | | | | | | | 1 | 2 | 3 | ✓ | 2 | 3 | 1 | 2 | 3 |
| Place, Dale H. | ✓ | | | | ✓ | | | 1 | 2 | 3 | ✓ | 2 | 3 | 1 | 2 | 3 |
| Rector, Ernest | | | | | | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| Wasserman, Mark I. | | | | | | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| Whitlow, Douglas | | | | | | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| Williams, Herbert | | | | | | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |

☐ All

☒ Unanimous

Final Status: (Office Use Only)

- ☐ Protest Denied (NC) / PFDEN
 ☒ Value Chg (PFMKT)
 ☐ Reschedule
 ☐ Reschedule No Reschedule
 ☐ Standing
 ☐ Grant
 ☐ Deny
 ☐ Arbitration Ltr

MP

JUL 08 2009